

Exh. A

SUPPORT DOCUMENT 1

IMF MCC TRANSCRIPT SPECIFIC

2009

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Pg. 1

PAGE NO-0001

IMF MCC TRANSCRIPT-SPECIFIC

EMP NO 79-310-43857

ACCOUNT NO 9231 10-18-2013
 NAME CONT- SCHO CYCLE-20134105

 FOR-7931043857 BY-7931043857 ON-10172013 TYP-S-30-200912
 TIME-15:18 SRC-I PROCESSED ON-291
 REQUESTED TAX MODULE FOUND ON MF

2005 1 BILLIE SCHOFIELD4 FISH IS BODC-SB BODCLC-V
 201323 NEW BEDFORD MA 02740-7226-046

ULC-04 AO-21 CLC- SBAO- PRIOR NAME CONTROL- FZ>C -
 YEAR REMOVED- ENT EXT CYC-201341 MFR-01 VAL-1 IRA- CAF-
 CNC FYM-12 SCS- CRINV- 130-
 RPTR- PMF- SHELT- BNKRPT- BLLC-
 ACCRETION- FMS-0 PDC-00 MIN SE-
 JUST- IRS EMPL- FED EMPL- LII-0
 ID THEFT 50X CD- ID THEFT 52X CD-
 DAILY PROCESSING IND-0 VODV IND-0
 IP PIN IND-0

1994 2 BILLIE & CYNDRA SCHOFIELD -0640
 1998 2 BILLIE R & CYNDRA W SCHOFIELD -0640
 2004 2 BILLIE & CYNDRA SCHOFIELD -0640
 PTNL BILLIE SCHOFIELD

LSTRET-2008 ME- CND-R FLC-00 200933

 * TAX PERIOD 30 200912 * REASON CD- MOD EXT CYC-201341

 FS-1 TFRP- CRINV- LIEN-4 29247-494-00154-2 CAF- FZ>CT -
 TDA COPYS-8448 TDI COPYS-
 INT TOLERANCE- MATH INCREASE- HISTORICAL DO-05 BWNC- BWI-
 MF MOD BAL- 49,413.26
 ACCRUED INTEREST- 2,278.58 10282013 CSED-04232022
 ACCRUED PENALTY- 4,320.16 10282013 RSED-05112013
 FMS-1IA CD-0 ARDI-0 ASED-00000000
 2% DT OFF IND-0

SFR 150 09122011 0.00 05 201135
RET RCVD DT-08252011

29210-888-00000-1 CD- SRC-0
 PREPARE IND-0 PREPARE TIN-
 TAX PER T/P- 0.00
 F/C- AGI- 98,283.00
 FARM- ME P-

FOREIGN-
 XRF-
 NAI-
 LTEX-
 PENALTY SUP

DLN = Document Locator Number

IRS Disclosure Office responses to Freedom of Information Act (FOIA) requests for DLNs with a high number of 8's and 0's, such as this one, have proven that no document exists related to such DLN.

Note: The RET RCVD DT is the same date Transaction Code 425, indicating "a 424 that was reversed", was entered into the IMF [see Pg. 2].

The phrase **SFR 150** was entered into the IMF module without relation to any paper document. It was computer generated, and no return whatsoever was created on that date.

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PAGE NO-0002 TAX PERIOD 30 200912*CONTINUED

IMF MCC TRANSCRIPT-SPECIFIC

EMP NO 79-310-43857

ACCOUNT NO	-9231	10-18-2013	
NAME CONT- SCHO		CYCLE-20134105	

MDP-	TOTAL INC TX-	0.00	
EST TAX BASE-		0.00	
PR YR BASE-		0.00	
SHORT YR CD-	ES FORGIVENESS %-	0	
USVI-0			
1ST SE-	95,508.00		
2ND SE-	0.00		
ACCT TYPE-			
EFT-0			
F8615- UNAPPLD CR ELECT-			
ES TAX PAYMENT-		0.00	
DIR DEP REJ RSN CD-00			
PUTI-	0 SUTI-	0	
PMEI-	95,508 SMEI-	0	
PMTI-	0 SMTI-	0	
 140 03232011	0.00	20111308 08249-082-00000-1	
		PRC-	
 971 04112011-----		20111308 08277-082-00000-1	
		XREF- 971 CD-804	
		X-MFT-00 MEMO- FTD ALRT-0	
 425 08252011-----		20113508 29277-237-20000-1	
TC 425 = "a 424 that was reversed"		SOURCE-24 ORG-5065 PROJ-277 RET REQ-0	
		PBC-298	
 595 09122011-----		20113508 29249-237-20000-1	
		COLCLOS- XREF-	
 570 09122011-----		20113508 29210-888-00000-1	
		COLCLOS-26 CYCLES-	
 420 09012011-----		20113608 29277-244-00000-1	
		AIMS SC-24 PBC-298 SBC-00000 EGC-5065	
 170 04232012	795.66	20121505 29247-494-00154-2	
		PRC- EST PNLTY WAIVED- 0.00	
		CSED-04232022	
 160 04232012	7,477.20	20121505 29247-494-00154-2	
		PRC-	
 300 04232012	33,232.00	20121505 29247-494-00154-2	
TC 300 = "Additional Tax or Deficiency Assessment by Examination Div. or Collection Div."			

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PAGE NO-0003 TAX PERIOD 30 200912*CONTINUED

IMF MCC TRANSCRIPT-SPECIFIC

EMP NO 79-310-43857

ACCOUNT NO -9231
NAME CONT- SCHO10-18-2013
CYCLE-20134105*****
HC DC10 870D

ASED04172015

PC9 AO

CLAIM REJECT DT-
ABSTRACT-878 95,508.00-
ABSTRACT-895 95,508.00-
ABSTRACT-889 14,613.00-
ABSTRACT-888 98,283.00-
ABSTRACT-886 88,933.00-
CSED-04232022421 04232012----- 20121505 29247-494-00154-2 X
DISP CD- SOURCE-336 04232012 2,951.67 20121505 29247-494-00154-2
REFERENCE AMT-276 04232012 3,987.84 20121505 29247-494-00154-2
PRC-971 04232012----- 20121505 29277-494-00154-2
XREF- 971 CD-804
X-MFT-00 MEMO- FTD ALRT-0971 04282012----- 20121905 22277-521-00797-2
XREF- 971 CD-611
X-MFT-00 MEMO- FTD ALRT-0971 06202012----- 20122705 19277-573-67297-2
XREF- 971 CD-069
X-MFT-00 MEMO- FTD ALRT-0582 07062012----- 20122905 19277-592-08853-2
REGULAR LIEN971 07122012----- 20123005 22277-600-00448-2
XREF- 971 CD-252
X-MFT-00 MEMO- FTD ALRT-0971 07162012----- 20123005 19277-599-54989-2
XREF- 971 CD-067
X-MFT-00 MEMO- FTD ALRT-0971 08082012----- 20123505 28277-630-05764-2
XREF- 971 CD-254
X-MFT-00 MEMO- FTD ALRT-0570 08272012----- 20123604 28277-640-05888-2
COLCLOS-26 CYCLES-

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PAGE NO-0004 TAX PERIOD 30 200912*CONTINUED

IMF MCC TRANSCRIPT-SPECIFIC

EMP NO 79-310-43857

ACCOUNT NO

-9231

10-18-2013
CYCLE-20134105

673 08232012 48,444.37- 20123604 17217-236-18972-2

EFT TRACE NUM-

671 08232012 48,444.37 20123805 31287-653-00024-2
PRC-280 10012012 0.00 20123805 31287-653-00024-2
PRC-280 11052012 968.89 20124305 17254-685-05000-2
PRC-290 11052012 0.00 20124305 17254-685-05000-2
HC ARC -045 INTD PC
CORRESPONDENT- CREDIT DT-
REFUND STATUTE CONTROL DT-
AMD CLMS DT- CIS MF IND-0
CSED-971 11052012----- 20124305 29277-494-00154-2
XREF- 971 CD-804
X-MFT-00 MEMO- FTD ALRT-0971 06172013----- 20132205 19277-999-99999-3
XREF- 971 CD-262
X-MFT-00 MEMO- FTD ALRT-0971 07152013----- 20132703 28277-001-99999-3
XREF- 971 CD-060
X-MFT-00 MEMO- FTD ALRT-0971 07152013----- 20132703 28277-001-99999-3
XREF-048-38-9231 971 CD-662
X-MFT-00 MEMO- FTD ALRT-0530 08192013----- 20133405 19277-632-55441-3
COLCLOS-26 CYCLES-530 08192013----- 20133505 28277-635-04811-3
COLCLOS-26 CYCLES-972 09092013----- 20133505 28277-001-99999-3
XREF- 971 CD-060
X-MFT-00 MEMO- FTD ALRT-0

MF STAT-02 03232011 NOTICE A0-11 201113

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PAGE NO-0005 TAX PERIOD 30 200912*CONTINUED

IMF MCC TRANSCRIPT-SPECIFIC

EMP NO 79-310-43857

ACCOUNT NO	-9231	10-18-2013
NAME CONT- SCHO		CYCLE-20134105

MF STAT-02	04112011 1	NOTICE AO-11 201113
MF STAT-03	05162011 8	NOTICE AO-21 201118
MF STAT-06	09122011	0.00 201135
MF STAT-21	04232012	48,444.37 201215
MF STAT-58	05142012	48,444.37 201218
MF STAT-21	11052012	49,413.26 201243
MF STAT-26	05282012	48,444.37 201220

Exh. A

SUPPORT DOCUMENT 2

IMFOLT

2009

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IMFOLT -9231 30200912P01 IMF TAX MODULE NM CTRL:SCHO WEEKLY *PDT*
 29247-494-00154-2 SPSSN UP-CYC:0803
BILLIE SCHOFIELD
 TOT EXEMPTIONS:01 BFS :1
 FSC:1 STATUS:26 STATUS DATE:09212015 AIMS :0
 NEXT CSED:01-14-2023 ASSESSD BAL: 61,139.29 SETTL DATE:09122011 LIEN :4
 LAST CSED:01-14-2023 TOT INTERST: 13,027.79 INTEREST DATE:03052018 BWI :
 FIRST CSED:01-14-2023 INT ASSESSED: 10,357.54 DISASTER RDD :05112010 BWNC :0
 ASED: INT PAID: 2,951.67-DISASTERSTART:04152010 CC81 :0
 RSED:05-11-2013 FTP TOTAL: 8,308.00 GOVRN SC:19 HIST LC:05 CC85 :0
 FREEZE:T -Z FTP ASSESSED: 8,308.00 MATH IN: TDA COPY:8448 TC914:2
 INDICATORS: SER CAF :
 EFT-IND:0 DDRC:00 PDC-CD:00 SBND1:00 SBND2:00 SBND3:00 MEFBI:0 ARDI :1
 SETTL CYC:20113508 FEB15 RFND FRZ:0 LEVY-971-IND:00
 TC DATE AMOUNT CYCLE DLM VARIABLE DATA
150 09122011 .00 20113508 29210-888-00000-1 RECEIVED-DATE:08252011
140 03232011 .00 2011308 06249-092-00000-1
971 04112011 .00 2011308 06277-082-00000-1 ACT-CD: 804 MISCCP 0059
425 08252011 .00 20113508 29277-237-20000-1 SOURCE-CD:24 SPC:0277 PBC:298 SBC:00000 EGC:5065 PUSH:036
595 09122011 .00 20113508 29249-237-20000-1
570 09122011 .00 20113508 29210-888-00000-1

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IMFPG 002

DS:R

IMFOLT -9231 30200912P02 IMF TAX MODULE NM CTRL:SCHO WEEKLY *PDT*
 UP-CYC:0803
 TC DATE AMOUNT CYCLE DLM VARIABLE DATA
420 09012011 .00 20113608 29277-244-00000-1 SOURCE-CD:24 PBC:298 SBC:00000 EGC:5065
170 04232012 795.66 20121505 29247-494-00154-2 CSED:01142023
160 04232012 7,477.20 20121505 29247-494-00154-2 CSED:01142023
300 04232012 33,232.00 20121505 29247-494-00154-2 NOLCF DIS
CF-NUM: EXAM-CLM: CSED:01142023 NOL CRDIS
DISPOSAL-CD:10 TECHNIQ CD:6 EXM UNAGD
RSN-CD-1:000 RSN-CD-2:000 NOL CLAIM
RSN-CD-3:000 PEN-RSN-CD:000 EX CLMDIS
421 04232012 .00 20121505 29247-494-00154-2
336 04232012 2,951.67 20121505 29247-494-00154-2
276 04232012 3,987.84 20121505 29247-494-00154-2
971 04232012 .00 20121505 29277-494-00154-2 ACT-CD: 804 MISCCP 0022
971 04282012 .00 20121905 22277-521-00797-2 ACT-CD: 611
971 06202012 .00 20122705 19277-573-67297-2 ACT-CD: 069
582 07062012 .00 20122905 19277-592-08853-2
971 07122012 .00 20123005 22277-600-00448-2 ACT-CD: 252
971 07162012 .00 20123005 19277-599-54989-2 ACT-CD: 067
971 08082012 .00 20123505 28277-630-05764-2 ACT-CD: 254

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DS:R

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IMFOLT -9231 30200912P03 IMF TAX MODULE NM CTRL:SCHO WEEKLY *PDT*
UP-CYC:0803

TC	DATE	AMOUNT	CYCLE	DLN	VARIABLE DATA
570	08272012	.00	20123604	28277-640-05888-2	
673	08232012	48,444.37-	20123604	17217-236-18972-2	CDDB17022012236001010357
671	08232012	48,444.37	20123805	31287-653-00024-2	CDDB17202012243002000024
280	10012012	.00	20123805	31287-653-00024-2	
280	11052012	968.89	20124305	17254-685-05000-2	
290	11052012	.00	20124305	17254-685-05000-2	
971	11052012	.00	20124305	29277-494-00154-2	ACT-CD: 804 MISCCP 0021
971	06172013	.00	20132205	19277-999-99999-3	ACT-CD: 262
971	07152013	.00	20132703	28277-001-99999-3	ACT-CD: 060 REVERSAL-IND: 1
971	07152013	.00	20132703	28277-001-99999-3	XREF048-38-9231 ACT-CD: 662
MISCSAL-OTH-RRB					
530	08192013	.00	20133405	19277-632-55441-3	CC:26
530	08192013	.00	20133505	28277-635-04811-3	CC:26
972	09092013	.00	20133505	28277-001-99999-3	ACT-CD: 060
480	01242014	.00	20140505	19277-428-58895-4	OIC-JURISD-CD:1 CSED-CD:P
971	02102014	.00	20140505	04277-024-99999-4	ACT-CD: 600
481	10172014	.00	20144305	19277-694-84132-4	
PAGE 003 OF 005	IMFFPG 004	DS:R			

IMFOLT -9231 30200912P04 IMF TAX MODULE NM CTRL:SCHO WEEKLY *PDT*
UP-CYC:0803

TC	DATE	AMOUNT	CYCLE	DLN	VARIABLE DATA
531	11252014	.00	20144905	28277-732-06782-4	
971	11292014	.00	20144905	22277-735-01268-4	ACT-CD: 611
971	03022015	.00	20150605	29277-999-99999-5	ACT-CD: 061 REVERSAL-IND: 1
971	03022015	.00	20150705	04277-044-99999-5	ACT-CD: 600
972	02212015	.00	20150805	19277-455-09794-5	ACT-CD: 061
971	03162015	.00	20150905	28277-001-99999-5	ACT-CD: 060 REVERSAL-IND: 1
971	03162015	.00	20150905	28277-001-99999-5	XREF048-38-9231 ACT-CD: 662
MISCSAL-OTH-RRB					
582	09182015	.00	20153805	19277-665-06265-5	
971	09222015	.00	20153805	22277-666-00622-5	ACT-CD: 252
971	02152016	.00	20160505	05277-029-99999-6	ACT-CD: 600
971	10172016	.00	20163905	29277-494-00154-2	ACT-CD: 804 MISCCP 071D
196	10172016	7,405.87	20163905	29247-494-00154-2	
276	10172016	4,320.16	20163905	29247-494-00154-2	
914	10182016	.00	20164205	17277-692-30045-6	AGENT-ID: 04026697
971	11072016	.00	20164205	17277-692-30035-6	ACT-CD: 805 MISCINTEL-914
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Exh. A

SUPPORT DOCUMENT 3

IRS

FORM 13496, FORM 4549 and

FORM 886-A

2009



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

Pg. 1

March 10, 2016

BILLIE-RUSSELL SCHOFIELD
C/O 42 TROUT BROOK LANE
HOPE, RI 02831

Dear Mr. Schofield:

I am responding to your Freedom of Information Act (FOIA) re 2016 that we received on March 6, 2016.

You asked for copies of Form 13496, Form 4549 and Form 882009. I am enclosing a copy of the requested records consist
full grant of your request.

I have researched our system of records and found no record
for 2005 through 2008. Therefore, there are no responsive do
your request. I have enclosed Notice 393 explaining your appeal rights.

If you have any questions please call me ID # 1000245686, at 512-460-4434 or write to: Internal Revenue Service, Centralized Processing Unit – Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case number F16067-0021.

Sincerely,

Jennifer J Perez
Disclosure Specialist
Disclosure Office 9

Enclosure
Responsive Records
Notice 393

Pg. 2

IRC Section 6020(b) Certification		Total pages certified as valid section 6020(b) return	Tax year
Name of taxpayer	BILLIE SCHOFIELD	SSN / EIN	Zero pages certified
		-9231	200912

Address of taxpayer (Number, Street, City or Town, State, ZIP code)

80 WAMPANOAG LN
TIVERTON RI 02878-4821**Certification**

The officer of the IRS identified below, authorized by Delegation Order 182, certifies the attached pages constitute a valid return under section 6020(b). This return consists of the following items:

1. Report summarizing Examination changes or equivalent report of adjustments (*including, but not limited to, Form 4549, Income Tax Examination Changes; Form 4549-A, Income Tax Discrepancy Adjustments; Form 5278, Statement - Income Tax Changes; Form 4667, Examination Changes - Federal Unemployment Tax, Form 4668, Employment Tax Examination Changes Report, Form 2504, Agreement to Assessment and Collection of Additional Tax and Acceptance of Overassessment, or Form 2504-WC, Agreement to Assessment and Collection of Additional Employment Tax and Acceptance of Overassessment in Worker Classification Cases*);
2. Form 886-A, Explanation of Items, appropriate issue lead sheet or similar form;
3. This certification (Form 13496).

Pursuant to section 6651(g)(2), this certification, with attachments, shall be treated as the return filed by the taxpayer for purposes of determining the amount of the additions to tax under paragraphs (2) and (3) of section 6651(a).

IRS Authorization Data

Employee name Maureen Green	Title Operations Manager, Examination	Office Ogden Service Center	ID number 10000099936
Signature 	Date (mm/dd/yyyy) 10/11/2011		

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Form 4549 (Rev. May 2008)	Department of the Treasury-Internal Revenue Service Income Tax Examination Changes		Page <u>1</u> of <u>2</u>
Name and Address of Taxpayer	Taxpayer Identification Number -9231	Return Form No.: 1040	
BILLIE SCHOFIELD 80 WAMPANOAG LN TIVERTON RI 02878-4821	Person with whom examination changes were discussed.	Name and Title:	
1. Adjustments to Income	Period End 06/30/2009	Period End	Period End
a. Interest Income	2,170.00		
b. Nonemployee Compensation	143,420.00		
c. 92 AGI Adjustment	17,307.00		
d. Standard Deduction	15,700.00		
e. Exemptions	(3,650.00)		
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
o.			
p.			
2. Total Adjustments	80,933.00		
3. Taxable Income Per Return or as Previously Adjusted	0.00		
4. Corrected Taxable Income	80,933.00		
Tax Method	TAXABLE		
Filing Status	Single		
5. Tax	18,619.00		
6. Additional Taxes / Alternative Minimum Tax			
7. Corrected Tax Liability	18,619.00		
8. Less	a.		
Credits	b.		
	c.		
	d.		
9. Balance (Line 7 less Lines 8a through 8d)	18,619.00		
10. Plus	a. Self Employment Tax	14,613.00	
Other Taxes	b.		
	c.		
	d.		
11. Total Corrected Tax Liability (Line 9 plus Lines 10a through 10d)	33,232.00		
12. Total Tax Shown on Return or as Previously Adjusted	0.00		
13. Adjustments to:	a.		
	b.		
	c.		
14. Deficiency-Increase in Tax or (Overassessment-Decrease in Tax) (Line 11 less Line 12 adjusted by Lines 13a through 13c)	33,232.00		
15. Adjustments to Prepayment Credits - Increase (Decrease)			
16. Balance Due or (Overpayment) - (Line 14 adjusted by Line 15) (Excluding interest and penalties)	33,232.00		

The Internal Revenue Service has agreements with state tax agencies under which information about federal tax, including increases or decreases, is exchanged with the states. If this change affects the amount of your state income tax, you should amend your state return by filing the necessary forms.

You may be subject to backup withholding if you underreport your interest, dividend, or patronage dividend income you earned and do not pay the required tax. The IRS may order backup withholding (withholding of a percentage of your dividend and/or interest income) if the tax remains unpaid after it has been assessed and four notices have been issued to you over a 120-day period.

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Form 4549 (Rev. May 2008)	Department of the Treasury-Internal Revenue Service Income Tax Examination Changes		
			Page <u>1</u> of <u>2</u>
Name of Taxpayer BILLIE SCHOFTRID		Taxpayer Identification Number -9231	Return Form No.: 1040
17. Penalties/ Code Sections		Period End 12/31/2009	Period End
a. Delg-IRC 6651(a)(2) b. Delg-IRC 6651(e)(1) c. Recrimated Tax-IRC 6654 d. e. f. g. h. i. j. k. l. m. n.		2,920.00 7,477.20 795.56	
18. Total Penalties		11,283.74	
Underpayment attributable to negligence: (1981-1987) A tax addition of 50 percent of the interest due on the underpayment will accrue until it is paid or assessed.			
Underpayment attributable to fraud: (1981-1987) A tax addition of 50 percent of the interest due on the underpayment will accrue until it is paid or assessed.			
Underpayment attributable to Tax Motivated Transactions (TMT) The interest will accrue and be assessed at 120% of the underpayment rate in accordance with IRC §8621(c)		0.00	
19. Summary of Taxes, Penalties and Interest:			
a. Balance due or (Overpayment) Taxes - (Line 16, Page 1) b. Penalties (Line 18) - computed to 10/11/2011 c. Interest (IRC § 6601) - computed to 11/10/2011 d. TMT Interest - computed to 11/10/2011 (on TMT underpayment) e. Amount due as (refund) (sum of Lines a, b, c and d)		31,253.00 11,283.74 2,491.44 0.00 45,926.88	→

Other Information:

No signature

Examiner's Signature:	Employee ID:	Office:	Date:
Tax Examiner - MS 4388	1000099936	Ogden Service Center	10/11/2011

Consent to Assessment and Collection- I do not wish to exercise my appeal rights with the Internal Revenue Service or to contest in the United States Tax Court the findings in this report. Therefore, I give my consent to the immediate assessment and collection of any increase in tax and penalties, and accept any decrease in tax and penalties shown above, plus additional interest as provided by law. It is understood that this report is subject to acceptance by the Area Director, Area Manager, Specialty Tax Program Chief, or Director of Field Operations.

PLEASE NOTE: If a joint return was filed, BOTH taxpayers must sign.

Signature of Taxpayer	Date:	Signature of Taxpayer	Date:
By:		Title:	Date:

Pg. 5

Name of Taxpayer:	BILLIE SCHOFIELD	10/11/2011
Identification Number:	-9231	Total 12.20.00

2009 - SCHEDULE SE - COMPUTATION OF SELF-EMPLOYMENT TAX

Primary	
BILLIE SCHOFIELD	-9231
1. Self-employment income	103,420.00
2. Multiply line 1 by 92.35%	95,508.37
3. Farm optional method income	0.00
4. Nonfarm optional method income	0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)	95,508.37
6. Maximum earnings subject to social security	106,800.00
7. Social security wages and tips from W-2	0.00
8. Unreported tips subject to social security tax from Form 4137	0.00
9. Wages subject to social security tax from Form 8919	0.00
10. Sum of lines 7, 8 and 9	0.00
11. Line 6 less line 10	106,800.00
12. Multiply the smaller of line 5 or 11 by 12.40%	11,843.04
13. Multiply line 5 by 2.90%	2,769.74
14. Self-employment tax (sum of lines 12 and 13)	14,612.78

Secondary

1. Self-employment income	0.00
2. Multiply line 1 by 92.35%	0.00
3. Farm optional method income	0.00
4. Nonfarm optional method income	0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)	0.00
6. Maximum earnings subject to social security	106,800.00
7. Social security wages and tips from W-2	0.00
8. Unreported tips subject to social security tax from Form 4137	0.00
9. Wages subject to social security tax from Form 8919	0.00
10. Sum of lines 7, 8 and 9	0.00
11. Line 6 less line 10	0.00
12. Multiply the smaller of line 5 or 11 by 12.40%	0.00
13. Multiply line 5 by 2.90%	0.00
14. Self-employment tax (sum of lines 12 and 13)	0.00

Name of Taxpayer:	BILLIE SCHOFIELD		10/11/2011
Identification Number:	-9231	Total	12,20.00

EXPLANATION OF THE DELINQUENCY PENALTY

Since your income tax return was not filed within the time limit prescribed by law and/or the tax was not paid, and you have not shown that such failure was due to reasonable cause, an addition to the tax is charged as shown below, in accordance with Section 6651(a)(1) and/or Section 6651(a)(2) of the Internal Revenue Code.

2009 - DELINQUENCY PENALTY

1. Delinquency penalty abated	0.00
2. Date return due	04/15/2010
3. Date return filed	10/11/2011
4. Failure to File penalty rate	0.225
5. Failure to Pay penalty rate	0.090
6. Total corrected tax liability	33,232.00
7. Allowable payments on or prior to due date of return	0.00
8. Net Amount Due (line 6 less line 7)	33,232.00
9. Failure to File Penalty - line 8 multiplied by line 4	7,477.20
10. Minimum penalty if over 60 days delinquent	135.00
11. Failure to File Penalty - Greater of line 9 or line 10	7,477.20
12. Previously assessed/previosuly agreed Failure to File Penalty	0.00
13. Net Failure to File Penalty - line 11 less line 12	7,477.20
14. Failure to Pay Penalty - line 8 multiplied by line 5	2,990.88
15. Previously assessed/previosuly agreed Failure to Pay Penalty	0.00
16. Net Failure to Pay Penalty - line 14 less line 15 *	2,990.88
17. Total Delinquency Penalty - Sum of line 13 and 16	10,468.08

- * If an amount appears as the Failure to Pay Penalty, the amount only reflects the addition to tax under Internal Revenue Code section 6651(a)(2) through the date of this notice. The addition to tax will continue to accrue from the due date of the return at a rate of 0.5 percent each month, or fraction thereof, of nonpayment, not exceeding 25 percent.

Name of Taxpayer: BILLIE SCHOFIELD
 Identification Number: -9231

Total

 10/11/2011
 12.20.00

2009 - EXPLANATION OF THE ESTIMATED TAX PENALTY

Since you did not pay sufficient estimated tax, addition to the tax is charged as shown below, in accordance with Section 6654(a) of the Internal Revenue Code.

1. Total corrected tax liability, Form 4549, line 11 (Tax Per Return, if a return was filed)				33,232.00
2. Refundable Credits				0.00
3. Withholding taxes				0.00
4. Line 1 less sum of lines 2 & 3 (if less than \$1000, estimated penalty does not apply)				33,232.00
5. 90% of the sum of line 1 less line 2				29,908.80
6. Prior year tax liability (100% of prior year tax except*)				0.00
7. The smaller of line 5 or 6 (as adjusted)				29,908.80
8. Payment Due Date	Apr 15, 2009	Jun 15, 2009	Sep 15, 2009	Jan 15, 2010
9. Payment Required	7,477.20	7,477.20	7,477.20	7,477.20
10. Payments & Credits	0.00	0.00	0.00	0.00
11. Overpayment from line 17		0.00	0.00	0.00
12. Total of lines 10 & 11		0.00	0.00	0.00
13. Previous Qtr Underpayment		7,477.20	14,954.40	22,431.60
14. Line 12 less line 13	0.00	0.00	0.00	0.00
15. Remaining Underpayment		7,477.20	14,954.40	
16. Underpayment	7,477.20	7,477.20	7,477.20	7,477.20
17. Overpayment	0.00	0.00	0.00	0.00
18. Penalty	299.09	249.10	173.72	73.75
19. Previously Assessed/Previously Agreed Estimated Tax Penalty				0.00
20. Estimated Tax Penalty				795.66

* If qualified small business and prior year AGI was < \$500,000 (\$250,000 if MFS): use 90% of prior year tax.
 If not qualified small business and prior year AGI was > \$150,000 (\$75,000 if MFS): use 110% of prior year tax.

Pg. 8

Name Of Taxpayer:	BILLIE SCHOFIELD	10/11/2011
Identification Number:	-9231	Total 12.20.00

2009 TAX YEAR INTEREST COMPUTATION

Interest computed to	11/10/2011
Total Tax Deficiency	\$33,232.00
Plus Penalties*	
Failure to File - IRC 6651	\$7,477.20
Accuracy Related Penalty - IRC 6662	\$0.00
Accuracy Related Penalty - IRC 6662A	\$0.00
Civil Fraud - IRC 6663	\$0.00
Manually Computed Penalty	\$0.00
Total Penalties Subject to Interest	\$7,477.20
Tax Deficiency and Penalties Subject to Interest	\$40,709.20

Type	Effective Dates	Days	Rate	Interest
Compound	04/15/2010--12/31/2010	260	4%	\$1,176.55
Compound	01/01/2011--03/31/2011	90	3%	\$310.98
Compound	04/01/2011--09/30/2011	183	4%	\$854.74
Compound	10/01/2011--11/10/2011	42	3%	\$148.87

Total Interest	\$2,491.14
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Interest on penalties is computed from the due date of the return (including extensions) until the date of payment. The interest shown on this report is estimated. Interest is computed from the due date of the return (including extensions) and will continue to accrue until the date paid in full. Interest on the failure to pay penalty is computed from the date of assessment and is therefore not considered in this report.

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Form 886-A (Rev. January 1994)	EXPLANATION OF ITEMS		Schedule number or exhibit
Name of taxpayer BILLIE SCHOFIELD	Tax Identification Number -9231	Year/Period ended	2009

Personal Exemption - Self

Per Return: 0

Per Exam: 1

Per Adjustment: -1

Since you failed to file your tax return(s) for the tax year(s) shown in this report, we have filed for you as authorized by Internal Revenue Code Section 6020(b). The income, filing status, deductions, and credits shown in this report are based on information available to us. The proposed adjustments may not reflect certain deductions, expenses, exemptions, credits and other tax benefits, such as cost basis of capital items, due to your failure to file your return and provide supporting information.

We used Information Return Documents filed by payers as reported under your Social Security Number to determine your income. If you need an itemized list of payers and amounts of the income reported to the Internal Revenue Service, you may request this information by calling the toll-free number or writing to the address shown on the accompanying letter.

Statutory-SE AGI Adjustment

Per Return: \$0.00

Per Exam: \$7,307.00

Per Adjustment: (\$7,307.00)

Your self-employment tax has changed as a result of adjustments made to your net earnings from self-employment as shown in this report. The self-employment tax deduction has been adjusted to one-half of the recomputed amount.

Statutory-Self Employment Tax

Per Return: \$0.00

Per Exam: \$14,613.00

Per Adjustment: \$14,613.00

We have adjusted your self-employment tax due to a change in your net earnings from self-employment.

Exh. A

SUPPORT DOCUMENT 4

IRS

FORM 4340

**CERTIFICATE OF ASSESSMENTS,
PAYMENTS and OTHER MATTERS**

2009

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS**BILLIE SCHOFIELD**

EIN/SSN:

- 9231

Support Document 4**Pg. 1**

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2009

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
	ADJUSTED GROSS INCOME 98,283.00			
	TAXABLE INCOME 88,933.00			
	SELF EMPLOYMENT TAX 14,613.00			
(1)	<u>08-25-2011 SUBSTITUTE FOR RETURN</u> <u>29210-888-00000-1</u>	0.00		<u>09-12-2011</u>
	ESTIMATED TAX PENALTY 20121505	795.66		04-23-2012
	LATE FILING PENALTY 20121505	7,477.20		04-23-2012
	<u>ADDITIONAL TAX ASSESSED</u> BY EXAMINATION AUDIT DEFICIENCY PER DEFAULT OF 90 DAY LETTER ASED 20150417 29247-494-00154-2 20121505	33,232.00		<u>04-23-2012</u>
(3)	<u>04-23-2012 RENUMBERED RETURN</u> 29247-494-00154-2			
	INTEREST ASSESSED 20121505	2,951.67		04-23-2012
	FAILURE TO PAY TAX PENALTY 20121505	3,987.84		04-23-2012
	06-20-2012 INTENT TO LEVY COLLECTION DUE PROCESS NOTICE LEVY NOTICE ISSUED			
	07-06-2012 FEDERAL TAX LIEN			

FORM 4340

(REV. 01-2002)

PAGE 1

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

BILLIE SCHOFIELD

EIN/SSN:

-9231

Support Document 4**Pg. 2**

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
 FORM: 1040 TAX PERIOD: DEC 2009

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
07-16-2012	INTENT TO LEVY COLLECTION DUE PROCESS NOTICE COLL DUE PROCESS NOTICE REFUSED/UNCLAIMED			
08-23-2012	SUBSEQUENT PAYMENT		48,444.37	
08-23-2012	DISHONORED SUBSEQUENT PAYMENT		(48,444.37)	
	DISHONORED CHECK PENALTY 20124305	968.89		11-05-2012
	ADDITIONAL TAX ASSESSED 17254-685-05000-2 20124305	0.00		11-05-2012
07-15-2013	MODULE IN FEDERAL PAYMENT LEVY PROGRAM			
09-09-2013	MODULE REVERSED OUT OF FEDERAL PAYMENT LEVY PROGRAM			
04-11-2011	Taxpayer Delinquency Notice			
04-23-2012	Statutory Notice of Balance Due			
05-14-2012	Statutory Notice of Intent to Levy			

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

BILLIE SCHOFIELD

EIN/SSN:

-9231

Support Document 4

Pg. 3

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2009

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
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11-05-2012 Statutory Notice of Balance Due

FORM 4340 (REV. 01-2002)

PAGE 3

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

BILLIE SCHOFIELD

EIN/SSN:

-9231

Support Document 4

Pg. 4

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 TAX PERIOD: DEC 2009

BALANCE 49,413.26

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER: _____

→ Not Certified by
Any IRS Officer

PRINT NAME: _____

TITLE: _____

DELEGATION ORDER: _____

LOCATION: INTERNAL REVENUE SERVICE

ACCOUNT STATUS DATE 11/07/2013

FORM 4340 (REV. 01-2002)

PAGE 4

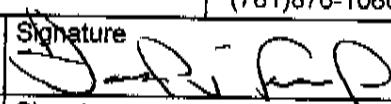
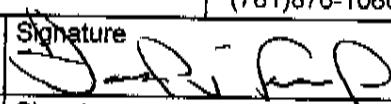
Exh. A

SUPPORT DOCUMENT 5

IRS

FORM 668-B LEVY

2009

Form 668-B (ICS) (Rev. July 2014)	Department of the Treasury - Internal Re Pg. 1 Levy <i>17-01-01-012</i> Originating Internal Revenue Territory Office N. Atlantic - New Jersey 1			
Due from: BILLIE SCHOFIELD 42 TROUT BROOK LANE HOPE, RI 02831				
Taxpayer Identification Number: -9231				
Kind of Tax	Tax Period Ended	Unpaid Balance Of Assessment	Statutory Additions	Total
1040	12/31/2006	\$26,360.35	\$307.39	\$26,667.74
1040	12/31/2007	\$28,870.82	\$336.66	\$29,207.48
1040	12/31/2008	\$24,283.98	\$283.17	\$24,567.15
1040	12/31/2009	\$61,139.29	\$712.93	\$61,852.22
6702A	12/31/2005	\$12,038.54	\$140.38	\$12,178.92
6702A	12/31/2006	\$18,449.80	\$215.14	\$18,664.94
6702A	12/31/2007	\$6,426.93	\$74.95	\$6,501.88
6702A	12/31/2008	\$5,993.25	\$69.89	\$6,063.14
Page 1 of 1		Total amount due as of <u>01/31/2017</u>		\$185,703.47
<input checked="" type="checkbox"/> Due to IRS tax processing times appeals, or tax periods in dispute, the amount above does not reflect all taxes that may be due at this time. For a total balance due, please contact the undersigned Revenue Officer at <u>(781)876-1060</u>				
The amounts shown above are now due, owing, and unpaid to the United States from the above taxpayer for internal revenue taxes. Notice and demand have been made for payment. Chapter 64 of the Internal Revenue Code provides a lien for the above tax and statutory additions. Section 6331 of the Code authorizes collection of taxes by levy on all property or rights to property of a taxpayer, except property that is exempt under section 6334.			Therefore, under the provisions of Code section 6331, so much of the property or rights to property, either real or personal, as may be necessary to pay the unpaid balance of assessment shown, with additions provided by law, including fees, costs, and expenses of this levy, are levied on to pay the taxes and additions	
<i>February 8, 2017</i> (Date of seizure)				
Signature of Revenue Officer PATRICK DILLON		Telephone number (781)876-1060	Date 2/8/17	
Concurrence	Printed name of Group Manager DAVID S SMITH		Signature 	
	Printed name of Territory Manager MARY ANN ALBANE		Signature 	
	Printed name of Area Director, if required		Signature	

Exh. A

SUPPORT DOCUMENT 6

**FOIA RESPONSE FROM
KLAUDIA VILLEGRAS
IRS DISCLOSURE MANAGER**

September 17, 2013



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY Pg. 1
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

September 17, 2013

Robert McNeil
1302 Waugh Dr. #498
Houston, TX 77019-3908

Dear Robert McNeil:

I am responding to your Freedom of Information Act (FOIA) request dated August 2, 2013 that we received on August 6, 2013.

You asked for various documents pertaining to you for tax years 2000 through 2012.

For item a, I have provided your Individual Master File (IMF) Complete transcripts.

For Item b, I have researched our records and found no records pertaining to Non Master File. Therefore, there are no documents responsive to this portion of your request.

For item c, I have provided TXMODA for and TXMODN for tax years 2002, 2003, 2004, 2005, 2006, 2008, 2009, 2010 and 2011. I have provided IMFOLT in lieu of TXMOD for tax years 2000, 2001 and 2007.

For item d, you asked for Business Master File for EIN 46-0827522. Tax records are confidential and may not be disclosed unless specifically authorized by law. You must provide the written consent of an individual authorized to act on behalf of the above EIN number before we can consider releasing the records you requested.

For item e, I have researched our records and found no records. Therefore, there are no documents responsive to this portion of your request.

For items f and g of your request, you requested supporting documents authorizing the IRS to file a 1040 or 1040A on your behalf. I have provided a copy of the examination files for tax year 2003, 2004, 2005, 2006, 2008, 2009 and 2010. To the extent you are seeking records that establish the authority of the Internal Revenue Service to assess, enforce, and collect taxes, the Sixteenth Amendment to the Constitution authorized Congress to impose an income tax. Congress did so in Title 26 of the United States Code, commonly known as the Internal Revenue Code (IRC). The IRC may contain

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information responsive to portions of your request. It is available at many bookstores, public libraries and on the Internet at www.irs.gov.

For item h, please visit our website at www.irs.gov for additional information.

For item i, you asked for a copy of the documents identified by several Document Locator Numbers (DLN), for the tax year 2002 through 2009. A document is not created for every DLN shown on a transcript. In situations where taxpayers fail to file required income tax returns a document locator number is assigned to create a module on the Master File. The DLN you requested was generated by our Automated Substitute for Return program. This DLN is computer generated and there is no paper document associated with it. Therefore, there are no documents responsive to your request. ←

Of the 362 pages located in response to your request, I am enclosing 359 pages. I am withholding 16 pages in part and three pages in full for the following reasons:

- The withheld portions are the tax information of other taxpayers. FOIA exemption (b)(3) requires us to withhold information that is specifically exempted from disclosure by another law. The law supporting this exemption is Internal Revenue Code section 6103(a).
- FOIA exemption (b)(7)(C) exempts from disclosure personal information in law enforcement records that if released, could reasonably be expected to constitute an unwarranted invasion of personal privacy.
- I deleted the Discriminant Information Function (DIF) score from the enclosed records. Release of the DIF score would seriously impair IRS assessment, collection, and enforcement proceedings. FOIA exemption (b)(3), supported by Internal Revenue Code section 6103 (b)(2) and (e)(7) exempts this information from release. Disclosure of this information would also reveal law enforcement techniques, procedures and guidelines protected by FOIA exemption (b)(7)(E).

The redacted portions of each page are marked by the applicable FOIA exemptions. This constitutes a partial denial of your request. I have enclosed Notice 393 explaining your appeal rights.

We are providing your documents in electronic format. The enclosed CD contains your documents and is encrypted. The password to open the files is being mailed separately. At this time there is no charge for the enclosed records. If you determine you need me to provide a printed copy of the documents, please call Specialist, Nikki Konstantinidis, at the phone number shown below. You will be charged \$.20 per page after an allowance of 100 pages at no charge for printed documents.

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If you have any questions please call Disclosure Specialist, Nikki Konstantinidis, ID # 95-00358, at 213-576-3451 or write to: Internal Revenue Service, Disclosure Scanning Operation – Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case number F13219-0009.

Sincerely,



Klaudia Villegas
Disclosure Manager
Disclosure Office 13

Enclosure
Responsive Records
Notice 393

Exh. A

SUPPORT DOCUMENT 7

**FOIA RESPONSE FROM
LAURA McINTYRE
IRS DISCLOSURE MANAGER**

July 6, 2016



**PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE**

DEPARTMENT OF THE TREASURY Pg. 1
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

July 6, 2016

James Morris
 9317 Frenchmans Way
 Dallas, TX 75220

Dear Mr. Morris:

I am responding to your Freedom of Information Act (FOIA) and Privacy Act request dated June 2, 2016 that we received on June 7, 2016.

You asked for several items which consist of different types of transcripts, Form 6020(b) certification and workpapers for years 1999 through 2016. You did not file returns for tax years 2000 through 2016. The Internal Revenue Service filed a substitute for return for you for tax year 2009.

I researched our records and found no activity pertaining to business master file for EIN _____ Therefore, there are no documents responsive to this portion of your request.

Of the 100 pages located in response to your request, I am enclosing 100 pages. I am withholding one page in part for the following reason:

The withheld portions are the tax information of other taxpayers. FOIA exemption (b)(3) requires us to withhold information that is specifically exempted from disclosure by another law. The law supporting this exemption is Internal Revenue Code section 6103(a).

Treasury Regulation 26 CFR 601.702(d) provides that requests for records processed in accordance with routine agency procedures are specifically excluded from the processing requirements of the Freedom of Information Act and Internal Revenue Code 6103(e).

As a result, Disclosure offices will no longer process requests for transcripts or other similar information. The part of your request for those documents is not being processed.

Please resubmit your request for transcripts or other similar information using the enclosed procedures.

IRS Disclosure offices will no longer process requests for IMF Transcripts or other similar information.

The redacted portions of each page are marked by the applicable FOIA exemptions. This constitutes a partial denial of your request. I have enclosed Notice 393 explaining your appeal rights.

If you have any questions please call Disclosure Specialist Susan M Johnson ID # 1000207762, at 651-312-7815 or write to: Internal Revenue Service, Centralized Processing Unit – Stop 93A, PO Box 621506, Atlanta, GA 30362. Please refer to case number F16159-0152.

Sincerely,


Laura A McIntyre

Disclosure Manager
Disclosure Office 10

Enclosures (3)
Responsive Records
Notice 393
Procedures 1st Party Requesters